

EXHIBIT 27

Transformer Repair Invoices for Citizens Electric (Excerpts)

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES

P.O. Box 682

Service
Phone. 335-6603

CAPE
GIRARDEAU
MISSOURI
63701

TO:
Citizens Electric
150 Merchant St.
Ste. Genevieve, Mo. 63670

INVOICE NO. 68748

EARNED \$ 15.33 BY DELIVERED BY 13595
PAYING THIS INVOICE IN TEN DAYS, 30 DAYS NET.

DATE DELIVERED

3-10-72

YOUR ORDER NO. 258
OUR S.O. NO. 63595, 6, 7, 8
INVOICE DATE 3-16-72

REPAIR ITEM	LBR.	MTL.	TAX	TOTAL
125 KVA Allis Chalmers transformer, 1 phase, S/N 3-2140-00639-7, Co. #R-33: Dismantle; clean core and coils; replace studs and bolts in brackets; supply oil; clean tank; assemble; pull vacuum; test; paint tank.	173.15	102.10	4.08	279.33
125 KVA Allis Chalmers, 1 phase, S/N 3-2140-00139-8, Co. #R34: Dismantle; clean core and coils; supply oil; clean tank; assemble; pull vacuum; test; paint tank.	173.15	102.10	4.08	279.33
125 KVA Allis Chalmers trans., S/N 3-2140-00139-15 1. phase, Co. #R35: Dismantle; clean core and coils; supply oil; clean tanks; assemble; pull vacuum; test; paint tank.	173.15	102.10	4.08	279.33
500 KVA Moloney trans., S/N 452014, 1 phase, Co. #S17: Dismantle and clean; bake core and coil; supply oil; clean tank; assemble; pull vacuum; test; paint tank.	380.05	302.65	12.11	694.81

from "Roxville Sub Station"

Approved	R.P.B.	Accounted Distribution
Order No.	592	1517.47
Date Received	3-10-72	
Var.		
G. F. Cl.		
Spec. Cl.		
Received		
By		

TOTAL INVOICE

1,532.80
(15.33)
1,517.47

1008 000015



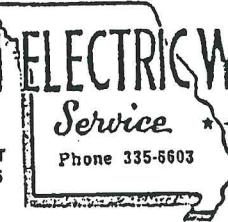
CA000264

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES
P. O. Box 662

Service
Phone 335-5603



CAPE
GIRARDEAU
MISSOURI
63701

TO:

Citizens Electric Corp.
150 Merchant St.
Ste. Genevieve, Mo., 63670

INVOICE NO. 68647

YOUR ORDER NO. 173

EARNED \$ 6.95	BY	DELIVERED BY 12753 to Perryville	OUR S. O. NO. 63011
PAYING THIS INVOICE IN TEN DAYS. 30 DAYS NET.		DATE DELIVERED 2-24-72	INVOICE DATE 2-29-72

Repair: 167 KVA Gen. Elect. transformer, 7200 to 120/240 volts,
type HS, S/N F479079-644, 60 cycle, 1.90% Imp., 1 phase,
Co. # 5345: - Complete rewind; dip and bake; **supply oil**;
test; paint.

Labor	202.80
Mtl.	473.16
Tax	<u>18.92</u>

Total	694.88
<u>694.88</u> - <u>6.95</u> <u>687.93</u>	

Approved	RRB	Accounting Distribution
Order No.	Date Received	585 687.93
173	2-24-72	
Voc. #		
Gr. F. Cl. #	\$	
Serv. Cl. #	\$	
Receipt #		
Personnel		

4008000281

CA000300

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES
P. O. Box 662



CAPE
GIRARDEAU,
MISSOURI
63701

TO:

Citizens Electric Corp.
150 Merchant St.
Ste. Genevieve, Mo., 63670

INVOICE NO. 68663

YOUR ORDER NO.

OUR S. O. NO. 55503

EARNS \$.88 BY DELIVERED BY 12754
PAYING THIS INVOICE IN
TEN DAYS, 30 DAYS NET. DATE DELIVERED 2-24-72 INVOICE DATE 2-29-72

Repair: Gen. Elect. metering unit, 7200 to 120 volts, S/N 0373487,
60 cycle, 3/4 phase, x&o : - Repair bushing; supply oil.

"Station metering outfit"

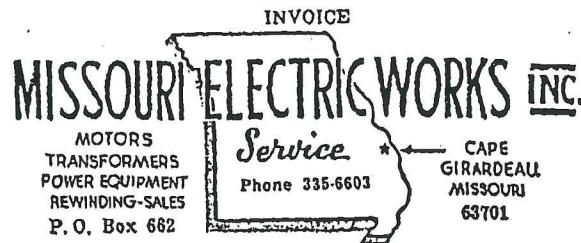
Labor	51.95
Mtl.	34.60
Tax	<u>1.38</u>

Total	87.93
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Approved	Accounting Distribution
R.P.B.	672 87.93
Order No.	Date Received
—	2-24-72
Voc. #	
Gr. F. Cl. #	
Spec. Cl. #	
Receiv. #	
Emp.	

008000280

CA000301



Citizen's Electric Company
50 Merchant Street
Ste. Genevieve, Mo. 63670

INVOICE NO. 67112 1-71

YOUR ORDER NO.

NET	BY	DELIVERED BY	truck	OUR S. O. NO.	61559, 61788, 89
VOICE IN DAYS NET.		DATE DELIVERED	8-23-71	INVOICE DATE	8-31-71

Repair: (3) 167 KVA Cortran transformers, type OISC, T200 to
120/240 volts, 60 cycles, 1 phase, 1.4 % Imp., S/N
67FY432, 67F9431, 67F9433: - **Dismantle; drain oil;**
test core and coils; assemble to ship.
Labor 57.50 each 172.50

No Tax: Labor

Approved	RRB	Accounting Distribution	595 172.50
Order No.	8-21-71		
Vou.			
Gr. F. Cl. #			
Spec. Cl. #			
Receipt #			
Comments			

A008000278

CA000303

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES

Service

Phone ED 5-6603

CAPE
GIRARDEAU,
MISSOURI
63701To
Citizens Electric Corp.
Ste. Genevieve, Mo.

INVOICE NO. 49204

YOUR ORDER NO.

EARNS \$ 1.43 BY DELIVERED BY
PAYING THIS INVOICE IN
TEN DAYS. 30 DAYS NET.

DATE DELIVERED 3-21-65

OUR S. O. NO. 17154

INVOICE DATE 6-25-65

Repair: 500 KVA G.E. transformer, 34400 to 7200/2470Y
volts, 60 cycle, 1 phase, S/N C175733: - Labor
& material used on transformer to determine worth
of repairing.112.75
<1.43> Disc.
141.32This item was determined to be in
unserviceable condition & was sold to
Mo. Electric Works.

Approved		Accounting Distribution	
R.P.S.		112.75	
Order No.	Date Received	105.8	112.75
—	3-21-65	3.43	1.43
Vou. #		141.32	Disc
Gr F. Ch. #			
Spec. Ch. #			
Recruit #			
141.32			

W.C. P. 5874/A

A 008000222

CA000359

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALESService
Phone ED 5-6608CAPE
GIRARDEAU
MISSOURI

TO:

Citizens Electric Co-op
Ste. Geneveive, M
Missouri

INVOICE NO. 36503

YOUR ORDER NO. 2358

EARNS \$.91 BY DELIVERED BY Memo 16103
PAYING THIS INVOICE IN
TEN DAYS. 30 DAYS NET. DATE DELIVERED 4-16-62

OUR S. O. NO. 40833

INVOICE DATE 4-26-62

REPAIR: General Electric, 5KVA, Type Conventional, Serial
Number B107979, 60 cycles, add polarity, 1 phase,
7200 to 120/240 volts

Exchange for 5KVA, supply oil, test, paint tank

90.52

6.917 M.1
89.61*To be handled
as transformer*

Approved:	Arranging Distribution
5/17/62	MDD-186.6
Order No. 2358	Date Received 4-16-62
Yea. #	ST EX UN \$.917
Gr F. Ch. #	8.00
Spec. Ch. #	89.61
Receipt #	
Entered	

008000202

CA000379

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES

Service

Phone **MD 5-5603**

CAPE
GIRARDEAU,
MISSOURI

TO:

Citizens Electric Co-op

Ste. Genevieve, Mo.

INVOICE NO. **34057**

2087

EARNS \$ **1.19** BY
PAYING THIS INVOICE IN
TEN DAYS. 30 DAYS NET.

DELIVERED BY
DATE DELIVERED

Memo 16401
5-15-61

OUR S. O. NO. **38758**
5-17-61

INVOICE DATE

REPAIR: Wagner $7\frac{1}{2}$ KVA Transformer, 7200 to 120/240 volt,
Serial No. 363486

*Conversion
Conversion*
XChange for $7\frac{1}{2}$ KVA; supply oil; test; paint tank. @ \$ 125.33

less 5% no taps 6.27

\$ 119.06

*Rec'd 5/10/61
17/17/61*

Approved:		Accounting Distribution	
<i>R.P.B.</i>		400-156-6	-
Order No. 2087	Date Received 5-15-61	119.06	
Vou. #		SEENW	<i>5/10/61</i>
Gr. F. Ch. #	\$		
Spec. Ch. #	\$		
Receipt #			
Amount		119.06	

A 008000195**CA000386**

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES

Service

Phone MD 5-6603

CAPE
GIRARDEAU
MISSOURI

TO:

Citizens Electric Coop.

INVOICE NO. 33292

Ste. Genevieve, Mo.

YOUR ORDER NO.

14000 3 1.81
TING THIS INVOICE IN
N DAYS. 30 DAYS NET.

DELIVERED BY Memo 12625
DATE DELIVERED 1-10-61

OUR S. O. NO. 38099 38100 2018
INVOICE DATE 1-17-61

REPAIR: Westinghouse 5 KVA Transformer 7200 to 120/240 V.
Style 1408248B, Serial No. 4894604. Co. # 2868

Con

Xchange for 5 KVA; supply oil; test; paint tank.

X change	\$ 95.28	
less 5% no T.	<u>4.76</u>	\$ 90.52

REPAIR: Westinghouse 5 KVA Transformer 7200 to 120/240 V.
Style 1408248, Serial No. 490336. Co No. 1897

Con

X change	\$ 95.28	
less 5% no T.	<u>4.76</u>	90.52

SALE: 50 KVA Wagner Transformer Type HEF-3, 7200 V to 120/240
No Taps, Serial No. 5P67249

Con @ \$ 548.00

Tax 10.96

558.96

\$ 740.00
Shia. 51.81
738.18

YOUNG
23018

Approved: <i>PGS</i>		Attention Distribution	
Job No. <i>9978</i>	Date Received <i>1-5-61</i>	<i>EC-348</i>	<i>558.96</i>
2018	<i>1-8-61</i>	<i>H.D.D-186.4</i>	<i>181.04</i>
Yen. #			<i>74.00</i>
Gr. F. Ch. #			
Save. Ch. #		<i>SE, EFLN</i>	<i>(1.81)</i>
Recruit #			<i>7.3.8-19</i>
A 008000189			

CA000392

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES

Service

Phone ED 5-6603

CAPE
GIRARDEAU,
MISSOURI

TO:

Citizens Electric Corporation

INVOICE NO. 33183

YOUR ORDER NO. S78

EARN S BY DELIVERED BY
PAYING THIS INVOICE IN
TEN DAYS. 30 DAYS NET.

DATE DELIVERED

OUR S. O. NO. 38468

INVOICE DATE 12-19-1960

REPAIR: A. C. - 1000 KVA, Form OA Transformer, Serial 2411665,
60 cycle, 1 phase, 33000 to 2400 volt.

Clean & bake core & coils; assemble; clean and paint tank; supply gaskets	\$ 420.00
Reclaim oil	150.00
supply oil (additional) loss in reclaiming process	38.50
	<hr/>
	\$ 608.50

Approved:	Accounting Distribution
APR 5	000-146-52
Order No. 2024	Date Received 1-4-61
Yao, #	
G. F. Ch. #	
Spec. Ch. #	
Receipt #	
Laminate	

A 008000187

CA000394

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALESService
Phone ED 5-6608CAPE
GIRARDEAU
MISSOURI

TO: Citizens Electric Corporation

Ste. Genevieve, Mo.

INVOICE NO. 33181

YOUR ORDER NO. 2024

OUR S. O. NO.

RNS S BY DELIVERED BY
ING THIS INVOICE IN
1 DAYS. 30 DAYS NET. DATE DELIVERED 12-15-60

INVOICE DATE 12-19-60

REPAIR: 3 - 1000 KVA Moloney Transformers, Type CR, 33000 to 2400/4160Y Volt
Serial Nos. 692108, 692107, 692106.

Clean, bake core and coils; paint tank inside and outside install new gaskets	@ \$ 420.00	\$ 1,260.00
Reclaim oil	@ 150.00	450.00
Add new oil to compensate for oil lost in reclaiming process plus oil for breather tank		231.00
Transportation — 4 units		200.00
		\$ 2,141.00

TRANSFORMERS AT NISHER "T" Sub-Station

Approved:		Accounting Distribution
	12/17/60	EDD 146.52
Order No.	Date Received	2141.00
2024 12/15/60		
Vou. #		
Gr. F. Ch. #	\$	
Spec. Ch. #	\$	
Receipt #		
Lumosa		

4008000186

CA000395

INVOICE

MISSOURI ELECTRIC WORKS INC.

MOTORS
TRANSFORMERS
POWER EQUIPMENT
REWINDING-SALES

Service

CAPE
GIRARDEAU.
MISSOURI

To:

Citizens Electric Corporation
Ste. Genevieve,
Missouri

INVOICE No. 27510

AMOUNT 1.55 BY
PAYING THIS INVOICE IN
15 DAYS. 30 DAYS NET.

DELIVERED BY

memo 4519

OUR S. O. No.

29478, 29550, 295

DATE DELIVERED

7/12/56

INVOICE DATE

7/12/56

Clean and bake core and coils; supply new oil; install arrester kit; test; paint tank.

Line Material, 5 KVA, Type LA, Model 1113R, Serial No. 244112, 60 cycles, 1 phase, Volts 7200 to 120/240. Co. No. 3567.

22.40

Replace core and coils; supply new oil; install HV fuse, LV breaker; test; paint tank.

Wagner, 3 KVA, Type HEF-3F, Form 41001, Model 10445, Serial No. K6C3613, 60 cycles, 1 phase, Volts 7200 to 120/240. Co. No. 337.

replacement coils	51.00
less 5% contract	2.55
	48.45
install HV fuse	2.75
install LV breaker	11.00

52.80

Repair leaky tank; test.

Wagner, 5 KVA, Type HEF-3, Form 39003, Style CEF, Class OA, Model R3541, Serial No. 5K13200, 60 cycles, 1 phase, Volts 7200 to 120/240. Co. No. 3466.

tank leaking where hangers were welded on.

6.00

Exchange 1½ KVA for 3 KVA; supply new oil; install arrester kit; test; paint tank.

Line Material, 3 KVA, Type LA, Model 11101R, Serial No. 210226, 60 cycles, 1 phase, Volts 7200 to 120/240. Co. No. 3591.

163.02

Total Invoice

\$155.25

Disc. 1.55

153.70

Trans. Conversion - Last item only

Approved:	Accounting Distribution
O.H.C.	7.70 92.23
Order No. 662	Date Received 6-13-56
	0.0.0.146.70 63.02
	155.25
	ST. E. L. N. 1.552
	153.70

008000097

Aug. 1956

Year 1956

CA000484